

District of Columbia First-Time Homebuyer Credit

► Attach to Form 1040.

OMB No. 1545-0074

2005

Attachment
 Sequence No. **106**

Your social security number

Note: Do not complete Parts I and II if you only have a **credit carryforward from 2004**.

Part I General Information

A Address of home qualifying for the credit (if different from the address shown on Form 1040)

Information from settlement statement or deed	B Lot number	C Square number	D Settlement or closing date
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Part II Tentative Credit

1 Enter \$5,000 (\$2,500 if married filing separately). If the purchase price of the home was less than \$5,000, enter the purchase price (one-half of the purchase price if married filing separately). If someone other than a spouse also held an interest in the home, enter only your share of the \$5,000 (or, if smaller, your share of the purchase price) (see instructions)	1		
2 Enter your modified adjusted gross income (see instructions)	2		
3 Is line 2 more than \$70,000 (\$110,000 if married filing jointly)? No. Skip lines 3 through 5 and enter the amount from line 1 on line 6. Yes. Subtract \$70,000 (\$110,000 if married filing jointly) from the amount on line 2	3		
4 Divide line 3 by \$20,000 and enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	4	×	.
5 Multiply line 1 by line 4	5		
6 Subtract line 5 from line 1. This is your tentative credit	6		

Part III Credit Carryforward From 2004

7 Enter the amount from line 12 of your 2004 Form 8859	7		
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Part IV Tax Liability Limit

8 Enter the amount from Form 1040, line 46	8		
9 Enter the total of the amounts from Form 1040, lines 47 through 53, plus any mortgage interest credit from Form 8396, line 11	9		
10 Subtract line 9 from line 8. If zero or less, enter -0- here and on line 11 and go to line 12	10		
11 Current year credit. If you completed Part II, enter the smaller of line 6 or line 10. If you completed Part III, enter the smaller of line 7 or line 10. Also include this amount on Form 1040, line 54, and check box b on that line	11		
12 Credit carryforward to 2006. Subtract line 11 from line 6 or line 7, whichever applies	12		

For Paperwork Reduction Act Notice, see back of form.

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